

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 01**

**Exhibit F-I-A**

**034 - Henry County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,054,641.39	\$629,333.96	\$2,717,774.78	\$1,157,373.99	\$0.00	\$278,106.95	\$0.00
Investments							
Receivables	\$44,564.72	\$246,918.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$47,619.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$878.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,937,779.46
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,306,729.30
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$262,712.15
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,508,350.73
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,098,327.19</b>	<b>\$923,871.79</b>	<b>\$2,717,774.78</b>	<b>\$1,157,373.99</b>	<b>\$0.00</b>	<b>\$278,106.95</b>	<b>\$73,015,571.64</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$106,628.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,771,062.88
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$106,628.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,771,062.88</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,244,508.76
Contributed Capital							
Reserved Fund Balance	\$217,771.11	\$341,460.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,880,556.08	\$475,782.84	\$2,717,774.78	\$1,157,373.99	\$0.00	\$278,106.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,098,327.19</b>	<b>\$817,243.24</b>	<b>\$2,717,774.78</b>	<b>\$1,157,373.99</b>	<b>\$0.00</b>	<b>\$278,106.95</b>	<b>\$48,244,508.76</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,098,327.19</b>	<b>\$923,871.79</b>	<b>\$2,717,774.78</b>	<b>\$1,157,373.99</b>	<b>\$0.00</b>	<b>\$278,106.95</b>	<b>\$73,015,571.64</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2022, Fiscal Period 01**

**034 - Henry County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$1,377,896.95	\$5,000.00	\$0.00	\$17,057.00	\$0.00	\$1,399,953.95
Federal Sources	\$20.00	\$1,661.70	\$0.00	\$0.00	\$0.00	\$1,681.70
Local Sources	\$332,348.45	\$84,710.71	\$0.00	\$82.25	\$27,424.15	\$444,565.56
Other Sources	\$0.00	\$26,234.67	\$0.00	\$0.00	\$0.00	\$26,234.67
<b>Total Revenues:</b>	<b>\$1,710,265.40</b>	<b>\$117,607.08</b>	<b>\$0.00</b>	<b>\$17,139.25</b>	<b>\$27,424.15</b>	<b>\$1,872,435.88</b>
<b>Expenditures</b>						
Instructional Services	\$1,029,285.28	\$170,745.18	\$0.00	\$0.00	\$1,376.95	\$1,201,407.41
Instructional Support Services	\$280,149.99	\$43,409.12	\$0.00	\$0.00	\$2,476.78	\$326,035.89
Operation & Maintenance Services	\$247,965.74	\$3,703.96	\$0.00	\$0.00	\$275.00	\$251,944.70
Auxiliary Services	\$112,726.42	\$127,348.66	\$0.00	\$0.00	\$0.00	\$240,075.08
General Administrative Services	\$73,769.50	\$25,036.54	\$0.00	\$0.00	\$0.00	\$98,806.04
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$158,986.20	\$0.00	\$0.00	\$158,986.20
Other Expenditures	\$75,216.17	\$55,361.59	\$0.00	\$0.00	\$3,405.46	\$133,983.22
<b>Total Expenditures:</b>	<b>\$1,819,113.10</b>	<b>\$425,605.05</b>	<b>\$158,986.20</b>	<b>\$0.00</b>	<b>\$7,534.19</b>	<b>\$2,411,238.54</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$4,207.35	\$99,300.00	\$0.00	\$0.00	\$259.50	\$103,766.85
Other Fund Uses:	\$137,950.00	\$4,207.35	\$0.00	\$0.00	\$259.50	\$142,416.85
<b>Total Other Fund Sources (Uses):</b>	<b>(\$133,742.65)</b>	<b>\$95,092.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$38,650.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$242,590.35)</b>	<b>(\$212,905.32)</b>	<b>(\$158,986.20)</b>	<b>\$17,139.25</b>	<b>\$19,889.96</b>	<b>(\$577,452.66)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,340,917.54</b>	<b>\$1,030,148.56</b>	<b>\$2,876,760.98</b>	<b>\$1,140,234.74</b>	<b>\$258,216.99</b>	<b>\$8,646,278.81</b>
<b>Ending Fund Balance:</b>	<b>\$3,098,327.19</b>	<b>\$817,243.24</b>	<b>\$2,717,774.78</b>	<b>\$1,157,373.99</b>	<b>\$278,106.95</b>	<b>\$8,068,826.15</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2022, Fiscal Period 01**

**034 - Henry County Schools**

034 - Henry County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,593,831.00	\$1,377,896.95	(\$16,215,934.05)	\$3,780.00	\$5,000.00	\$1,220.00
Federal Sources	\$0.00	\$20.00	\$20.00	\$3,123,582.00	\$1,661.70	(\$3,121,920.30)
Local Sources	\$3,680,440.00	\$332,348.45	(\$3,348,091.55)	\$1,000,084.00	\$84,710.71	(\$915,373.29)
Other Sources	\$30,206.00	\$0.00	(\$30,206.00)	\$43,000.00	\$26,234.67	(\$16,765.33)
Total Revenues:	\$21,304,477.00	\$1,710,265.40	(\$19,594,211.60)	\$4,170,446.00	\$117,607.08	(\$4,052,838.92)
Expenditures						
Instructional Services	\$13,358,668.00	\$1,029,285.28	\$12,329,382.72	\$1,398,954.51	\$170,745.18	\$1,228,209.33
Instructional Support Services	\$2,931,269.00	\$280,149.99	\$2,651,119.01	\$589,504.00	\$43,409.12	\$546,094.88
Operation & Maintenance Services	\$1,282,557.00	\$247,965.74	\$1,034,591.26	\$52,476.00	\$3,703.96	\$48,772.04
Auxiliary Services	\$1,748,768.00	\$112,726.42	\$1,636,041.58	\$2,032,693.00	\$127,348.66	\$1,905,344.34
General Administrative Services	\$960,526.00	\$73,769.50	\$886,756.50	\$301,727.90	\$25,036.54	\$276,691.36
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,304.00	\$0.00	\$1,304.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$904,013.00	\$75,216.17	\$828,796.83	\$173,726.59	\$55,361.59	\$118,365.00
Total Expenditures:	\$21,185,801.00	\$1,819,113.10	\$19,366,687.90	\$4,550,386.00	\$425,605.05	\$4,124,780.95
Other Financing Sources (Uses)						
Other Financing Sources:	\$144,401.00	\$4,207.35	(\$140,193.65)	\$162,823.00	\$99,300.00	(\$63,523.00)
Other Financing Uses:	\$639,375.63	\$137,950.00	\$501,425.63	\$21,407.00	\$4,207.35	\$17,199.65
Total Other Financing Sources (Uses):	(\$494,974.63)	(\$133,742.65)	\$361,231.98	\$141,416.00	\$95,092.65	(\$46,323.35)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$376,298.63)	(\$242,590.35)	\$133,708.28	(\$238,524.00)	(\$212,905.32)	\$25,618.68
Beginning Fund Balance - Oct. 1:	\$2,600,000.00	\$3,340,917.54	\$740,917.54	\$1,077,704.00	\$1,030,148.56	(\$47,555.44)
Ending Fund Balance:	\$2,223,701.37	\$3,098,327.19	\$874,625.82	\$839,180.00	\$817,243.24	(\$21,936.76)

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2022, Fiscal Period 01**

**034 - Henry County Schools**

034 - Henry County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$721,827.00	\$0.00	(\$721,827.00)	\$204,687.00	\$17,057.00	(\$187,630.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$76,836.00	\$0.00	(\$76,836.00)	\$0.00	\$82.25	\$82.25
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$798,663.00	\$0.00	(\$798,663.00)	\$204,687.00	\$17,139.25	(\$187,547.75)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$157,481.00	\$0.00	\$157,481.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$1,308,783.61	\$158,986.20	\$1,149,797.41	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,308,783.61	\$158,986.20	\$1,149,797.41	\$157,481.00	\$0.00	\$157,481.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$514,375.63	\$0.00	(\$514,375.63)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$514,375.63	\$0.00	(\$514,375.63)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$4,255.02	(\$158,986.20)	(\$163,241.22)	\$47,206.00	\$17,139.25	(\$30,066.75)
Beginning Fund Balance - Oct. 1:	\$0.00	\$2,876,760.98	\$2,876,760.98	\$1,592,927.60	\$1,140,234.74	(\$452,692.86)
Ending Fund Balance:	\$4,255.02	\$2,717,774.78	\$2,713,519.76	\$1,640,133.60	\$1,157,373.99	(\$482,759.61)

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2022, Fiscal Period 01**

**034 - Henry County Schools**

034 - Henry County Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		
	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,524,125.00	\$1,399,953.95	(\$17,124,171.05)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,123,582.00	\$1,681.70	(\$3,121,900.30)
Local Sources	\$353,724.00	\$27,424.15	(\$326,299.85)	\$5,111,084.00	\$444,565.56	(\$4,666,518.44)
Other Sources	\$0.00	\$0.00	\$0.00	\$73,206.00	\$26,234.67	(\$46,971.33)
Total Revenues:	\$353,724.00	\$27,424.15	(\$326,299.85)	\$26,831,997.00	\$1,872,435.88	(\$24,959,561.12)
Expenditures						
Instructional Services	\$122,783.00	\$1,376.95	\$121,406.05	\$14,880,405.51	\$1,201,407.41	\$13,678,998.10
Instructional Support Services	\$52,177.00	\$2,476.78	\$49,700.22	\$3,572,950.00	\$326,035.89	\$3,246,914.11
Operation & Maintenance Services	\$14,393.00	\$275.00	\$14,118.00	\$1,349,426.00	\$251,944.70	\$1,097,481.30
Auxiliary Services	\$1,529.00	\$0.00	\$1,529.00	\$3,940,471.00	\$240,075.08	\$3,700,395.92
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,262,253.90	\$98,806.04	\$1,163,447.86
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,304.00	\$0.00	\$1,304.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,308,783.61	\$158,986.20	\$1,149,797.41
Other Expenditures	\$116,415.00	\$3,405.46	\$113,009.54	\$1,194,154.59	\$133,983.22	\$1,060,171.37
Total Expenditures:	\$307,297.00	\$7,534.19	\$299,762.81	\$27,509,748.61	\$2,411,238.54	\$25,098,510.07
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,021.00	\$259.50	(\$5,761.50)	\$827,620.63	\$103,766.85	(\$723,853.78)
Other Financing Uses:	\$22,453.00	\$259.50	\$22,193.50	\$683,235.63	\$142,416.85	\$540,818.78
Total Other Financing Sources (Uses):	(\$16,432.00)	\$0.00	\$16,432.00	\$144,385.00	(\$38,650.00)	(\$183,035.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$29,995.00	\$19,889.96	(\$10,105.04)	(\$533,366.61)	(\$577,452.66)	(\$44,086.05)
Beginning Fund Balance - Oct. 1:	\$265,914.00	\$258,216.99	(\$7,697.01)	\$5,536,545.60	\$8,646,278.81	\$3,109,733.21
Ending Fund Balance:	\$295,909.00	\$278,106.95	(\$17,802.05)	\$5,003,178.99	\$8,068,826.15	\$3,065,647.16

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